

ELC Revised Initial Estimates December 2013	
Final Allowed Class 4 Claims as of December 2013	\$ 9,967,687.06
Current Disputed Class 4 Claims in as Filed Amount (not including Fifth Third Deficiency)*	\$ 18,272,938.54
Current Estimate of Final Allowed Class Four Claims (not including Fifth Third Deficiency)*	\$ 14,738,412.00
Estimated Allowed Opt In Claims (Amounts of some Opt In Claims are still in dispute)	\$ 8,937,641.00
Estimated Allowed Opt Out Claims	\$ 7,417,854.00
Estimated Allowed Fifth Third Deficiency Claim**	\$ 9,100,000.00
Estimated Fifth Third Settlement Percentage to Opt In Claims	6.06%
Estimated Pro Rata Recovery Expense Percentage (Collateral Fund)	82%
Estimated Pro Rata Recovery Expense Percentage (Recovery Fund)	18%
Estimated Pro Rata Return to Class 4 Claims (not including Fifth Third Deficiency Claim)***	27%
Please Note: These estimates are based on the information available to the Trustee at the time they are made and are not admissions or promises of any kind. These estimates are being provided pursuant to the requirements of the confirmed plan.	
*Totals do not include the \$18 million claim filed by the Gibson Estate	
** This amount is the estimated net of the collected Collateral Funds less the pro rata administrative costs, professional fees, and settlement payments charged to Collateral Fund.	
*** Estimate includes funds held by US Attorney and claimed as estate assets by Trustee and is based on the estimated final allowed total of Class 4 Claims other than Fifth Third Deficiency Claim	